

Senate Amendment to
House File 45

H-1091

Amend House File 45, as amended, passed, and
reprinted by the House, as follows:

1. By striking everything after the enacting clause
and inserting:

<DIVISION I

UNIFORM PROVISIONS

Section 1. LEGISLATIVE GROUP HEALTH PLANS. The
group health insurance coverage available to members
and employees of the general assembly on or after the
effective date of this section shall not provide for
additional coverage benefits, lower costs, or other
enhancements that are unavailable to officials and
employees of the executive branch of state government.

Sec. 2. STATE AGENCY OFFICE SUPPLIES PURCHASE,
EQUIPMENT PURCHASES, PRINTING AND BINDING, AND
MARKETING.

1. For the purposes of this section, "department"
means the same as defined in section 8.2.

2. a. For the period beginning on the effective
date of this section through the close of the fiscal
year ending on June 30, 2011, each state department
shall be subject to a limitation on expenditures
made on or after the effective date of this section
for office supplies, purchases of equipment, office
equipment, and equipment noninventory, printing and
binding, and marketing in accordance with this section.

b. The limitation shall be equal to 50 percent of
the unexpended or unencumbered amount that a department
has budgeted or otherwise designated for purposes
of office supplies, purchases of equipment, office
equipment, and equipment noninventory, printing and
binding, and marketing from the appropriations made
from all sources other than federal funds for the
fiscal year beginning July 1, 2010, and ending June 30,
2011, to the department from all sources, as of the
effective date of this section.

3. For the period beginning on the effective date
of this section through the close of the fiscal year
ending on June 30, 2011, out-of-state travel by an
employee of a department, which travel is funded in
whole or in part by an appropriation from a source
other than federal funds, shall not be authorized
unless a waiver for the travel is approved by the
executive council. The executive council shall adopt
waiver criteria based on the relative importance of
the travel to fulfilling statutorily required duties,
the potential for the travel to bring cost savings or
enhanced revenues for the state, and other means to
determine whether the benefit or potential benefit of
the travel significantly outweighs the potential cost.

1 4. The committees on appropriations of the
2 senate and house of representatives shall recommend
3 legislation applying a directive for the executive
4 branch to implement a master marketing contract for
5 state agencies that commences on or before July 1,
6 2011.

7 5. The appropriations to which the expenditure
8 reductions required by this section are attributed
9 shall be reduced by the amount of the expenditure
10 reductions. Within 30 days of the enactment date of
11 this section, the department of management shall apply
12 such appropriation reductions and shall submit a report
13 to the general assembly and legislative services agency
14 itemizing the expenditure and appropriation reductions
15 applied.

16 6. This section is not applicable to the state
17 board of regents and the institutions under the control
18 of the state board.

19 Sec. 3. Section 7E.3, Code 2011, is amended by
20 adding the following new subsection:

21 NEW SUBSECTION. 5. *Adults not lawfully*
22 *present.* Unless expressly authorized by federal or
23 state law, ensure that the public benefits administered
24 by the department or independent agency are not
25 provided to persons who are not lawfully present in the
26 United States.

27 Sec. 4. Section 68B.8, Code 2011, is amended by
28 adding the following new unnumbered paragraph:

29 NEW UNNUMBERED PARAGRAPH. A state agency of the
30 executive branch of state government shall not employ
31 a person through the use of its public funds whose
32 position with the agency is primarily representing the
33 agency relative to the passage, defeat, approval, or
34 modification of legislation that is being considered by
35 the general assembly.

36 Sec. 5. EFFECTIVE UPON ENACTMENT. This division of
37 this Act, being deemed of immediate importance, takes
38 effect upon enactment.

39 DIVISION II

40 ADMINISTRATION AND REGULATION

41 Sec. 6. JOINT APPROPRIATIONS SUBCOMMITTEE ON
42 ADMINISTRATION AND REGULATION REQUIREMENTS. If the
43 joint appropriations subcommittee on administration
44 and regulation determines one or both of the options
45 described in subsections 1 and 2 are significantly less
46 costly than maintaining the current system, the joint
47 subcommittee shall develop and shall submit recommended
48 implementation provisions to the general assembly's
49 committees on appropriations in proposed legislation
50 concerning one or both of the following:

1 1. Eliminating and selling the pool of state-owned
2 passenger vehicles located in Polk county for temporary
3 assignment to multiple drivers of a department or
4 agency that is located within Polk county. The
5 recommendations shall not encompass vehicles assigned
6 for law enforcement purposes or for specialized use by
7 the department of natural resources.

8 2. Outsourcing state vehicle leasing through a
9 private entity to fill the needs addressed by the
10 vehicles subject to sale under subsection 1.

11 Sec. 7. DEPARTMENT OF ADMINISTRATIVE SERVICES —
12 STATE-OWNED PASSENGER VEHICLES.

13 1. Consistent with the requirements of section
14 8A.361, for the period beginning on the effective
15 date of this section and ending June 30, 2011, the
16 department of administrative services shall be the
17 sole department authorized to operate a pool of
18 passenger vehicles located in Polk county for temporary
19 assignment to multiple drivers of a state department or
20 agency that is located within Polk county. For that
21 period, the department shall not purchase new passenger
22 vehicles for the pool. The department shall continue
23 to be the sole department authorized to operate a pool
24 of passenger vehicles as provided under this section
25 until a date specified in a later enactment, or the end
26 date of the period, whichever is later.

27 2. For purposes of this section, "passenger
28 vehicles" means United States environmental protection
29 agency designated compact sedans, compact wagons,
30 midsize sedans, midsize wagons, full-size sedans,
31 and passenger minivans. "Passenger vehicles" does
32 not mean utility vehicles, vans other than passenger
33 minivans, fire trucks, ambulances, motor homes, buses,
34 medium-duty and heavy-duty trucks, heavy construction
35 equipment, and other highway maintenance vehicles,
36 vehicles assigned for law enforcement purposes,
37 vehicles assigned for specialized use by the department
38 of natural resources, and any other classes of vehicles
39 of limited application approved by the director of the
40 department of administrative services.

41 Sec. 8. SALE OR LEASE OF IOWA COMMUNICATIONS
42 NETWORK. The Iowa telecommunications and technology
43 commission shall implement a request for proposals
44 process to sell or lease the Iowa communications
45 network. The request for proposals shall provide for
46 the sale to be concluded or the lease to commence
47 during the fiscal year beginning July 1, 2011. The
48 commission shall condition the sale or lease of the
49 Iowa communications network with terms that will allow
50 existing authorized users of the network to continue

1 such use at a lower overall long-term cost when
2 compared to the anticipated operation and maintenance
3 costs if state ownership and control were to continue.
4 Public funds shall not be used to secure the purchase
5 of the network. The commission shall submit periodic
6 status reports to the general assembly at three-month
7 intervals, beginning on October 1, 2011, regarding
8 progress made toward selling or leasing the network.

9 Sec. 9. Section 8A.321, subsection 6, paragraph a,
10 Code 2011, is amended to read as follows:

11 a. Lease all buildings and office space necessary
12 to carry out the provisions of this subchapter or
13 necessary for the proper functioning of any state
14 agency at the seat of government. For state agencies
15 at the seat of government, the director may lease
16 buildings and office space in Polk county or in a
17 county contiguous to Polk county. If no specific
18 appropriation has been made, the proposed lease
19 shall be submitted to the executive council for
20 approval. The cost of any lease for which no specific
21 appropriation has been made shall be paid from the
22 fund provided in section 7D.29. An office space
23 lease shall not be terminated at a time when either
24 contract damages or early termination penalties may be
25 applicable for doing so.

26 Sec. 10. EFFECTIVE UPON ENACTMENT. This division
27 of this Act, being deemed of immediate importance,
28 takes effect upon enactment.

29 DIVISION III

30 ECONOMIC DEVELOPMENT

31 Sec. 11. Section 15.108, subsection 5, paragraph c,
32 Code 2011, is amended to read as follows:

33 c. Coordinate and develop with the department of
34 transportation, the department of natural resources,
35 the department of cultural affairs, ~~the generation~~
36 ~~Iowa commission~~, the vision Iowa board, other state
37 agencies, and local and regional entities public
38 interpretation, marketing, and education programs
39 that encourage Iowans and out-of-state visitors
40 to participate in the recreational and leisure
41 opportunities available in Iowa. The department shall
42 establish and administer a program that helps connect
43 both Iowa residents and residents of other states to
44 new and existing Iowa experiences as a means to enhance
45 the economic, social, and cultural well-being of the
46 state. The program shall include a broad range of
47 new opportunities, both rural and urban, including
48 main street destinations, green space initiatives, and
49 artistic and cultural attractions.

50 Sec. 12. 2010 Iowa Acts, chapter 1186, section 1,

1 subsection 11, is amended to read as follows:

2 11. For membership in North America's supercorridor
3 coalition:

4 \$ 50,000

5 Beginning July 1, 2011, the department shall not
6 renew membership in North America's supercorridor
7 coalition.

8 Sec. 13. REPEAL. Section 15.421, Code 2011, is
9 repealed.

10 Sec. 14. EFFECTIVE UPON ENACTMENT. This division
11 of this Act, being deemed of immediate importance,
12 takes effect upon enactment.

13 DIVISION IV
14 EDUCATION

15 Sec. 15. 2010 Iowa Acts, chapter 1183, section 6,
16 subsection 1, is amended to read as follows:

17 1. GENERAL ADMINISTRATION

18 For salaries, support, maintenance, miscellaneous
19 purposes, and for not more than the following full-time
20 equivalent positions:

21 \$ ~~7,096,482~~
22 7,037,482

23 FTEs 83.67

24 Sec. 16. LIBRARY ACQUISITION FUNDING — DEPARTMENT
25 OF EDUCATION — STATE LIBRARY.

26 1. For the period beginning on the effective date
27 of this section through the close of the fiscal year
28 ending on June 30, 2011, the department of education
29 shall be subject to a limitation on expenditures made
30 on or after the effective date of this section for
31 library acquisitions at the state library including
32 digital acquisitions.

33 2. The limitation shall be equal to 50 percent
34 of the unexpended or unencumbered amount that the
35 department of education has budgeted or otherwise
36 designated for purposes of library acquisitions,
37 including digital acquisitions, from the appropriations
38 made to the department from all sources, as of the
39 effective date of this section.

40 Sec. 17. REGENTS UNIVERSITY LEAVE LIMITATION. For
41 the period beginning on the effective date of this
42 section and ending June 30, 2012, the state board of
43 regents shall limit the number of leave of absence
44 assignments granted pursuant to section 262.9,
45 subsection 14, to not more than the equivalent of
46 3 percent of the faculty staff members employed at
47 each of the institutions under the state board. In
48 addition, the board shall establish policies and
49 oversight to ensure that the assignments enhance the
50 core mission of the institutions. The board shall

1 annually prepare a report comparing each assignment
2 proposal to the results received.

3 Sec. 18. EFFECTIVE UPON ENACTMENT. This division
4 of this Act, being deemed of immediate importance,
5 takes effect upon enactment.

6 DIVISION V

7 HEALTH AND HUMAN SERVICES

8 Sec. 19. Section 217.6, Code 2011, is amended by
9 adding the following new unnumbered paragraph:

10 NEW UNNUMBERED PARAGRAPH. The rules and regulations
11 adopted for the public benefits and programs
12 administered by the department of human services shall
13 apply the residency eligibility restrictions required
14 by federal and state law.

15 Sec. 20. DEPARTMENT ON AGING — PLAN FOR REDUCTION
16 IN NUMBER OF AREA AGENCIES ON AGING. The department on
17 aging shall develop a plan for reducing the number of
18 area agencies on aging in the state, to be effective
19 beginning July 1, 2012. The department shall submit
20 the plan to the standing committees on human resources
21 of the senate and house of representatives and the
22 joint appropriations subcommittee on health and human
23 services on or before December 15, 2011.

24 LEGISLATIVE HEALTH CARE

25 COVERAGE COMMISSION

26 Sec. 21. 2009 Iowa Acts, chapter 118, section 1,
27 subsection 11, is amended to read as follows:

28 11. This section is repealed on ~~December 31, 2011~~
29 July 1, 2013.

30 Sec. 22. 2009 Iowa Acts, chapter 183, section 65,
31 subsection 3, is amended to read as follows:

32 3. There is appropriated from the human services
33 reinvestment fund for the fiscal year beginning July 1,
34 2009, and ending June 30, 2010, the following amount to
35 be used for the following designated purpose:

36 For the legislative services agency to be used
37 for costs associated with the legislative health
38 care coverage commission created in 2009 Iowa Acts,
39 Senate File 389, if enacted, or a similar legislative
40 commission:

41 \$ ~~315,000~~
42 160,000

43 Notwithstanding section 8.33, moneys appropriated in
44 this subsection that remain unencumbered or unobligated
45 at the close of the fiscal year shall not revert but
46 shall remain available for expenditure for the purposes
47 designated until the close of the fiscal year that
48 begins July 1, 2010.

49 Sec. 23. EFFECTIVE UPON ENACTMENT. This division
50 of this Act, being deemed of immediate importance,

1 takes effect upon enactment.

2 DIVISION VI
3 INFRASTRUCTURE AND TRANSPORTATION

4 Sec. 24. WILDFLOWERS. For the period beginning on
5 the effective date of this section through the close of
6 the fiscal year ending June 30, 2011, the department of
7 transportation shall only pay for wildflowers or other
8 aesthetic plantings when justified to prevent erosion
9 or control weed growth, and to reduce maintenance
10 costs.

11 Sec. 25. SUSTAINABLE COMMUNITIES — JOINT
12 APPROPRIATIONS SUBCOMMITTEE ON TRANSPORTATION,
13 INFRASTRUCTURE, AND CAPITALS. The joint appropriations
14 subcommittee on transportation, infrastructure, and
15 capitals shall develop and, on or before April 4, 2011,
16 shall submit recommended implementation provisions to
17 the general assembly's committees on appropriations
18 in proposed legislation concerning reductions of all
19 identifiable appropriations enacted by the Eighty-third
20 General Assembly, 2010 session, for purposes of
21 sustainable communities projects.

22 Sec. 26. 2010 Iowa Acts, chapter 1184, section 1,
23 subsection 1, paragraph c, unnumbered paragraph 1, is
24 amended to read as follows:

25 For the state's share of support in conjunction
26 with the city of Des Moines and local area businesses
27 to provide a free shuttle service to the citizens
28 of Iowa that includes transportation between the
29 capitol complex and the downtown Des Moines area,
30 notwithstanding section 8.57, subsection 6, paragraph
31 "c":

32 \$ 200,000
33 125,000

34 Sec. 27. EFFECTIVE UPON ENACTMENT. This division
35 of this Act, being deemed of immediate importance,
36 takes effect upon enactment.

37 DIVISION VII
38 REBUILD IOWA OFFICE

39 Sec. 28. Section 16.191, subsection 2, paragraph e,
40 Code 2011, is amended to read as follows:

41 ~~e. The executive director of the rebuild Iowa~~
42 ~~office or the director's designee until June 30, 2011,~~
43 ~~and then the administrator of the homeland security~~
44 ~~and emergency management division of the department of~~
45 ~~public defense or the administrator's designee.~~

46 Sec. 29. Section 29C.20B, subsection 1, Code 2011,
47 is amended to read as follows:

48 1. ~~The rebuild Iowa office shall work with the~~
49 department of human services and nonprofit, voluntary,
50 and faith-based organizations active in disaster

1 recovery and response in coordination with the homeland
2 security and emergency management division shall
3 work to establish a statewide system of disaster case
4 management to be activated following the governor's
5 proclamation of a disaster emergency or the declaration
6 of a major disaster by the president of the United
7 States for individual assistance purposes. Under
8 the system, the department of human services shall
9 coordinate case management services locally through
10 local committees as established in each local emergency
11 management commission's emergency plan. Beginning
12 July 1, 2011, the department of human services shall
13 assume the duties of the rebuild Iowa office under this
14 subsection.

15 Sec. 30. Section 29C.20B, subsection 2, unnumbered
16 paragraph 1, Code 2011, is amended to read as follows:

17 The department of human services, in conjunction
18 with the rebuild Iowa office, the homeland security
19 and emergency management division, and an Iowa
20 representative to the national voluntary organizations
21 active in disaster, shall adopt rules pursuant to
22 chapter 17A to create coordination mechanisms and
23 standards for the establishment and implementation of
24 a statewide system of disaster case management which
25 shall include at least all of the following:

26 Sec. 31. Section 103A.8C, subsection 1, Code 2011,
27 is amended to read as follows:

28 1. The commissioner, after consulting with
29 and receiving recommendations from the department
30 of public defense, and the department of natural
31 resources, and the rebuild Iowa office, shall adopt
32 rules pursuant to chapter 17A specifying standards and
33 requirements for design and construction of safe rooms
34 and storm shelters. In developing these standards,
35 the commissioner shall consider nationally recognized
36 standards. The standards and requirements shall be
37 incorporated into the state building code established
38 in section 103A.7, but shall not be interpreted
39 to require the inclusion of a safe room or storm
40 shelter in a building construction project unless such
41 inclusion is expressly required by another statute
42 or by a federal statute or regulation. However,
43 if a safe room or storm shelter is included in any
44 building construction project which reaches the
45 design development phase on or after January 1, 2011,
46 compliance with the standards developed pursuant to
47 this section shall be required.

48 Sec. 32. 2010 Iowa Acts, chapter 1189, section 28,
49 is amended to read as follows:

50 SEC. 28. REBUILD IOWA OFFICE.

1 There is appropriated from the general fund of the
2 state to the rebuild Iowa office for the fiscal year
3 beginning July 1, 2010, and ending June 30, 2011, the
4 following amount, or so much thereof as is necessary,
5 to be used for the purposes designated:

6 For salaries, support, maintenance, and
7 miscellaneous purposes, and for not more than the
8 following full-time equivalent positions:

9	\$	647,014
10		497,014
11	FTEs	12.00

12 It is the intent of the general assembly that the
13 rebuild Iowa office shall be repealed effective June
14 30, 2011, and shall not receive an appropriation from
15 the general fund of the state after that date.

16 Sec. 33. REBUILD IOWA OFFICE ELIMINATION — JOINT
17 APPROPRIATIONS SUBCOMMITTEE ON THE JUSTICE SYSTEM. The
18 joint appropriations subcommittee on the justice system
19 shall consult with the homeland security and emergency
20 management division of the department of public defense
21 and other relevant sources in proposing legislation
22 identifying the appropriate state agencies to assume
23 the duties of the rebuild Iowa office.

24 Sec. 34. EFFECTIVE UPON ENACTMENT. The provision
25 of this division of this Act amending 2010 Iowa Acts,
26 chapter 1189, section 28, being deemed of immediate
27 importance, takes effect upon enactment.

28 DIVISION VIII

29 CORRECTIVE PROVISIONS

30 EARLY CHILDHOOD IOWA INITIATIVE

31 Sec. 35. 2010 Iowa Acts, chapter 1031, section 310,
32 is amended by adding the following new subsection:

33 5. a. References to community empowerment areas
34 in 2010 Iowa Acts, shall be deemed to instead refer to
35 early childhood Iowa areas, including but not limited
36 to such references made in the following provisions:

37 (1) 2010 Iowa Acts, chapter 1183, section 6,
38 subsection 10, paragraph "c".

39 (2) 2010 Iowa Acts, chapter 1192, section 2,
40 subsection 4, paragraph "a".

41 (3) 2010 Iowa Acts, chapter 1192, section 6,
42 subsection 12.

43 b. References to the Iowa empowerment fund and the
44 school ready children grants account in 2010 Iowa Acts,
45 shall be deemed to instead refer to the early childhood
46 Iowa fund and the comparable account within that fund,
47 including but not limited to such references made in
48 the following provisions: 2010 Iowa Acts, chapter
49 1183, section 6, subsections 10, 11, and 12.

50 UNEMPLOYMENT COMPENSATION PROGRAM REFERENCE

1 Sec. 36. 2010 Iowa Acts, chapter 1188, section 22,
2 is amended to read as follows:

3 SEC. 22. UNEMPLOYMENT COMPENSATION
4 PROGRAM. Notwithstanding section 96.9, subsection
5 4, paragraph "a", moneys credited to the state by
6 the secretary of the treasury of the United States
7 pursuant to section 903 of the Social Security Act
8 are appropriated to the department of workforce
9 development and shall be used by the department for the
10 administration of the unemployment compensation program
11 only. This appropriation shall not apply to any fiscal
12 year beginning after December 31, ~~2009~~ 2010.

13 DIVISION IX

14 GOVERNMENT EFFICIENCY MEASURES

15 Sec. 37. Section 8.51, Code 2011, is amended to
16 read as follows:

17 ~~8.51 Fiscal year of political~~ Political subdivisions
18 ~~— fiscal year — unexpended funds.~~

19 1. The fiscal year of cities, counties, and other
20 political subdivisions of the state shall begin July 1
21 and end the following June 30. For the purpose of this
22 section, the term political subdivision includes school
23 districts.

24 2. Each department that provides state funding to
25 a political subdivision of the state shall annually
26 review the statutory and regulatory requirements
27 applicable to the political subdivision's receipt
28 of the funding. The purpose of the review is to
29 identify any barrier in statute or departmental rule
30 or policy that would prevent recovery of any such
31 state funding provided to a political subdivision that
32 remains unencumbered or unobligated and the political
33 subdivision no longer complies with requirements to
34 receive the state funding. If an identified barrier
35 exists in state law, the department shall propose
36 legislation to the governor and general assembly to
37 remove the barrier. If an identified barrier is in
38 departmental rule or policy, the department shall amend
39 the rule or policy to remove the barrier.

40 Sec. 38. EFFECTIVE UPON ENACTMENT. This division
41 of this Act, being deemed of immediate importance,
42 takes effect upon enactment.

43 DIVISION X

44 BUDGET AND TAX RATE DATABASE

45 Sec. 39. Section 8.6, Code 2011, is amended by
46 adding the following new subsection:

47 NEW SUBSECTION. 9A. *Budget and tax rate*
48 *databases.* To develop and make available to the public
49 a searchable budget database and internet site as
50 required under chapter 8G, division I, and to develop

1 and make available to the public a searchable tax rate
2 database and internet site as required under chapter
3 8G, division II.

4 Sec. 40. Section 8A.502, subsection 9, Code 2011,
5 is amended by striking the subsection.

6 Sec. 41. NEW SECTION. 8G.1 Intent — findings.

7 The general assembly finds that taxpayers should
8 be able to easily access the details on how the state
9 is spending their tax dollars and the performance
10 results achieved for those expenditures. Therefore,
11 it is the intent of the general assembly to direct
12 the department of management to create and maintain a
13 searchable budget database and internet site detailing
14 where tax dollars are expended, the purposes for which
15 tax dollars are expended, and the results achieved for
16 all taxpayer investments in state government.

17 Sec. 42. NEW SECTION. 8G.2 Short title.

18 This subchapter shall be known as and may be cited
19 as the "*Taxpayer Transparency Act*".

20 Sec. 43. NEW SECTION. 8G.3 Definitions.

21 As used in this subchapter, unless the context
22 otherwise requires:

23 1. "*Agency*" means a state department, office,
24 board, commission, bureau, division, institution,
25 or public institution of higher education. "*Agency*"
26 includes individual state agencies and programs,
27 as well as those programs and activities that are
28 administered by or involve more than one agency.
29 "*Agency*" includes all elective offices in the executive
30 branch of government and the general assembly.
31 "*Agency*" includes the judicial branch of state
32 government.

33 2. "*Director*" means the director of the department
34 of management.

35 3. "*Entity*" or "*recipients*" means any of the
36 following:

37 a. A corporation.
38 b. An association.
39 c. An employee union.
40 d. A limited liability company.
41 e. A limited liability partnership.
42 f. Any other legal business entity, including
43 nonprofit entities.
44 g. A grant recipient.
45 h. Contractors.
46 i. A county, city, school district, or other local
47 government entity.

48 "*Entity*" or "*recipients*" does not include an
49 individual recipient of state assistance, an employee,
50 or a student. The department of management shall

1 define by rule adopted pursuant to chapter 17A the
2 meaning of the term "*individual recipient of state*
3 *assistance*".

4 4. "*Funding action or expenditure*" includes details
5 on the type of spending that is provided including but
6 not limited to grants, contracts, and appropriations.
7 "*Funding action or expenditure*" includes tax exemptions
8 or credits. Where possible, an electronic link to
9 the actual grants or contracts shall be provided.
10 An electronic link shall be in a format that is a
11 searchable document.

12 5. "*Funding source*" means the state account or fund
13 from which the expenditure is appropriated. "*Funding*
14 *source*" does not include federal moneys or grants
15 received by an agency.

16 6. "*Searchable internet site*" means an internet site
17 that allows the public at no cost to search and compile
18 the information identified in section 8G.4 and that
19 provides such information in a format capable of being
20 downloaded from the site to personal computers.

21 7. "*State audit or report*" shall include any audit
22 or report issued by the auditor of state, department of
23 management, legislative services agency, legislative
24 committee, or executive body relating to the entity
25 or recipient of state funds, the budget program or
26 activity, or agency.

27 8. "*Tax exemption or credit*" means an exclusion from
28 the operation or collection of a tax imposed in this
29 state. Tax exemption or credit includes tax credits,
30 exemptions, deductions, and rebates. "*Tax exemption or*
31 *credit*" also includes sales tax refunds if such refunds
32 are applied for and granted as a form of financial
33 assistance, including but not limited to the refunds
34 allowed in sections 15.331A and 423.4.

35 9. "*Taxing jurisdiction*" means a political
36 subdivision of the state with the authority to levy
37 taxes. Taxing jurisdiction includes but is not limited
38 to a city, a county, a school district, and a township.

39 **Sec. 44. NEW SECTION. 8G.4 Searchable budget**
40 **database internet site created.**

41 1. By January 1, 2013, the director shall develop
42 and make publicly available a database internet
43 site for searching, accessing, and processing data,
44 including the data required in this section, for the
45 most recent state budget. The internet site shall
46 be developed in such a way that the information can
47 be provided to other software applications, including
48 internet software applications, in a manner and format
49 that allows such software applications to access and
50 interpret the data using the internal programming of

1 the software applications. In gathering or receiving
2 information from agencies, the director shall make a
3 good faith effort to minimize the costs and disruptions
4 to other agencies and their computer systems of
5 providing such information.

6 2. The searchable internet site developed pursuant
7 to this section shall allow the public at no cost to
8 search and compile the information provided pursuant
9 to this subsection. Each state agency, except the
10 institutions under the state board of regents, shall
11 provide the following:

12 a. Name of the entity or recipient of state funds.

13 b. Amount of state funds expended.

14 c. Funding or expending agency.

15 d. Funding source.

16 e. Budget program or activity of the expenditure.

17 f. Descriptive purpose for the funding action or
18 expenditure.

19 g. Expected performance outcome for the funding
20 action or expenditure, to the extent that such
21 information is available and can be provided.

22 h. Past performance outcomes achieved for the
23 funding action or expenditure, to the extent that such
24 information is available and can be provided.

25 i. State audit or report relating to the entity
26 or recipient of state funds or the budget program or
27 activity or agency.

28 j. Any other relevant information specified by the
29 director.

30 3. For purposes of complying with this section,
31 the institutions under the state board of regents, for
32 each budgeted department, program, or activity, shall
33 provide the following:

34 a. The funding source and the amount of state funds
35 received by the institutions.

36 b. The amount of state funds expended by the
37 institutions.

38 c. The names of the entities or recipients
39 receiving state funds from the institutions.

40 d. The amounts paid to the entities or recipients
41 named in paragraph "c".

42 e. A description of the department, program,
43 or activity involved, including, to the extent
44 practicable, the descriptive purpose and expected
45 performance outcome of each budget program or activity.

46 f. Past performance outcomes of the budget program
47 or activity.

48 g. State audit or report relating to the budget
49 program or activity.

50 h. Other information as the institutions may deem

1 appropriate for a budget program or activity.
2 4. a. In providing information pursuant to this
3 section on tax exemptions or credits, the department of
4 revenue shall do the following:
5 (1) Provide aggregate information for those tax
6 exemptions or credits that are claimed by individual
7 taxpayers.
8 (2) Provide the information described in subsection
9 2 for those tax exemptions or credits that are awarded
10 by an agency.
11 (3) Adhere to all applicable confidentiality
12 provisions to the extent possible while complying with
13 the requirements of this section.
14 b. An agency awarding tax exemptions or credits
15 shall provide to the department of revenue any
16 information the department may request regarding such
17 exemptions or credits.
18 5. In addition to the information to be provided
19 pursuant to subsection 2, there shall be provided on
20 the searchable internet site all of the following:
21 a. A listing and description of awarded tax credits
22 claimed for the individual income tax, corporate income
23 tax, franchise tax, and insurance premiums tax. An
24 awarded tax credit is a tax credit allowed and claimed
25 through a state-authorized program. For each category
26 of tax the internet site shall list each of the awarded
27 tax credits applicable to it, the total amount of
28 that tax credit claimed, and the number of taxpayers
29 claiming the tax credit.
30 b. The estimated cost to the state of each of
31 the twenty sales tax exemptions that account for the
32 largest dollar amount share of sales tax exemptions
33 under section 423.3. The estimated cost to the state
34 shall include the amount of exempt sales by business
35 type for each county. This paragraph does not apply
36 to the tax exemptions pursuant to section 423.3,
37 subsections 2, 31, 39, 58, 73, and 85.
38 c. The information to be provided pursuant to
39 subsection 2 shall also be provided for entities or
40 recipients of the awarded tax credits or exemptions
41 described in this subsection.
42 6. This section does not apply to local
43 governments.
44 **Sec. 45. NEW SECTION. 8G.5 Internet site updates.**
45 1. Effective July 1, 2013, the internet site shall
46 be updated regularly as new data and information become
47 available, but shall be updated no less frequently
48 than annually within sixty days following the close of
49 the state fiscal year. In addition, the director may
50 update the internet site as new data becomes available.

1 All agencies shall provide to the director data that is
2 required to be included on the internet site not later
3 than sixty days following the close of the state fiscal
4 year. The director shall provide guidance to agency
5 heads or the governing body of an agency to ensure
6 compliance with this section.

7 2. By January 1, 2014, the director shall add data
8 for the previous budgets to the internet site. Data
9 for previous fiscal years may be added as it becomes
10 available and as time permits. The director shall
11 ensure that all data added to the internet site remain
12 accessible to the public for a minimum of ten years.

13 Sec. 46. NEW SECTION. **8G.6 Noncompliance.**

14 The director shall not be considered in compliance
15 with this subchapter if the data required for the
16 internet site is not available in a searchable manner
17 and capable of being compiled or if the public is
18 redirected to other government internet sites unless
19 each of those sites displays information from all
20 agencies and each category of information required can
21 be searched electronically by field in a single search.

22 Sec. 47. NEW SECTION. **8G.10 Intent — findings.**

23 The general assembly finds that increasing
24 the ease of public access to state and local tax
25 rates, particularly where the rates are currently
26 available from disparate government sources and are
27 difficult for the public to collect and efficiently
28 aggregate, significantly contributes to governmental
29 accountability, public participation, and the
30 understanding of the cost of government services.
31 Therefore, it is the intent of the general assembly to
32 direct the department of management, in consultation
33 with the department of revenue, to create and maintain
34 a searchable database and internet site of each tax
35 rate for all taxing jurisdictions in the state to make
36 citizen access to state and local tax rates as open,
37 transparent, and publicly accessible as is feasible.

38 Sec. 48. NEW SECTION. **8G.11 Short title.**

39 This subchapter shall be known and cited as the
40 "*Taxation Disclosure Act*".

41 Sec. 59. NEW SECTION. **8G.12 Tax rate database.**

42 1. *Searchable tax rate database.* By January 1,
43 2012, the department of management, in consultation
44 with the department of revenue, shall make publicly
45 available on an internet site a searchable database
46 of all tax rates in the state for each taxing
47 jurisdiction. The information shall include all
48 applicable tax types imposed in the taxing jurisdiction
49 and shall be organized, presented, and accessible, to
50 the extent possible, by county, city, and physical

1 address for each residency or business. Individual tax
2 levies shall be further specified within each tax rate.

3 2. *Geographical tax rate map.* In addition to
4 searching for tax rates in the manner described
5 in subsection 1, searches shall be accommodated by
6 a geographical tax rate map of the state that is
7 capable of being displayed with a level of specificity
8 corresponding to each taxing jurisdiction.

9 Sec. 50. NEW SECTION. 8G.13 **Updating database.**

10 To facilitate the department of management's efforts
11 in creating and maintaining a searchable database of
12 the taxes identified in section 8G.12, subsection 3,
13 for all taxing jurisdictions in the state, each taxing
14 jurisdiction may annually be required to report its tax
15 rates to the department of management or the department
16 of revenue and shall report any changes to its tax
17 rates within thirty days of the change.>

18 Sec. 51. Section 422.20, subsection 3, paragraph a,
19 Code 2011, is amended to read as follows:

20 a. Unless otherwise expressly permitted by section
21 8A.504, section 8G.4,section 96.11, subsection 6,
22 section 421.17, subsections 22, 23, and 26, subsection
23 27, paragraph "k", and subsection 31, section 252B.9,
24 section 321.40, subsection 6, sections 321.120, 421.19,
25 421.28, 422.72, and 452A.63, and this section, a tax
26 return, return information, or investigative or audit
27 information shall not be divulged to any person or
28 entity, other than the taxpayer, the department, or
29 internal revenue service for use in a matter unrelated
30 to tax administration.

31 Sec. 52. Section 422.72, subsection 3, paragraph a,
32 Code 2011, is amended to read as follows:

33 a. Unless otherwise expressly permitted by section
34 8A.504, section 8G.4,section 96.11, subsection 6,
35 section 421.17, subsections 22, 23, and 26, subsection
36 27, paragraph "k", and subsection 31, section 252B.9,
37 section 321.40, subsection 6, sections 321.120, 421.19,
38 421.28, 422.20, and 452A.63, and this section, a tax
39 return, return information, or investigative or audit
40 information shall not be divulged to any person or
41 entity, other than the taxpayer, the department, or
42 internal revenue service for use in a matter unrelated
43 to tax administration.

44 2. Title page, by striking lines 1 through 5 and
45 inserting <An Act relating to public funding and
46 regulatory matters and revising appropriations and
47 including effective and other applicability date
48 provisions, and making penalties applicable.>

49 3. By renumbering as necessary.